

Exhibit 1

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ILLINOIS**

FRANCK HANSE

Petitioner,

v.

UNITED STATES OF AMERICA

Respondent.

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Civil No. 1:17-cv-04573

DECLARATION OF ALEX BJORVIK

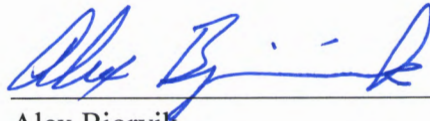
I, Alex Bjorvik, pursuant to the provisions of 28 U.S.C. § 1746, declare under penalty of perjury that:

1. On or about April 6, 2017, I received a request from LB&I (International) Exchange of Information to serve a summons and attachment on Marc D. Sherman and Colleagues, P.C., located in Lincolnwood, Illinois. At the time I received the request, I was an Internal Revenue Agent in the Large Business & International (LB&I) Division. A true and correct copy of the summons and executed Service of Summons Certificates are attached hereto as Exhibit A.

2. I personally served an attested copy of the summons on Marc D. Sherman and Colleagues, P.C. at 3700 West Devon Avenue, Ste. E, Lincolnwood, Illinois 60712 on June 1, 2017 at approximately 10:35 am and executed the Service of Summons Certificates on the Form 2039. See Exhibit A at p. 2-3.

I declare that the foregoing is true and correct.

Executed this 28th day of August, 2017 in Glynco, Georgia.



Alex Bjorvik

Special Agent Student Trainee

SE:CI:S:NCITA

Internal Revenue Service – Criminal Investigation

Exhibit A



Summons

U.S.-France Income Tax Convention
Article 27
Type of Tax: Income & Wealth

In the matter of the French Income and Wealth Tax Liabilities of Mr. Franck Hanse

Internal Revenue Service (Division): Large Business and International

Industry/Area (name or number): Treaty Administration

Periods: January 1, 2013 through December 31, 2014 (Income); January 1, 2014 through December 31, 2015 (Wealth)

The Commissioner of Internal Revenue

To: Marc D. Sherman & Colleagues, P.C.* (f/k/a Marc D. Sherman & Associates P.C.)

At: 3700 West Devon Avenue, Ste E, Lincolnwood, Illinois 60712

You are hereby summoned and required to appear before Alex Bjorvik, Internal Revenue Agent
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attachment for specific identification and information requested.

*By and through one or more officers or employees who can identify and testify with respect to the documents requested herein.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

230 South Dearborn Street, Mail Stop 4400-CHI, Chicago, Illinois 60604; Internal Revenue Agent Alex Bjorvik; phone 312-292-2377

Place and time for appearance at 230 South Dearborn Street, 22nd Floor, Chicago, Illinois 60604



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 5th day of July, 2017 at 12 o'clock p. m.
Issued under authority of the Internal Revenue Code this 1st ^(year) day of June, 2017 ^(year)

Will Will

Signature of issuing officer

Tax Law Specialist

Title

Sam D. [Signature]

Signature of approving officer, if applicable

Supervisory Tax Analyst

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	01 June 2017	Time	10:35 AM
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**How
Summons
Was
Served**

1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Marc D. Sherman & Colleagues, P.C.* (f/k/a M 3700 West Devon Avenue, Ste E, Lincolnwood, Illinois 60712

Signature	<i>Alex K. By...</i>	Title	Internal Revenue Agent
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 02 June 2017 Time: 12:00 p.m.

Name of Noticee: Mr. Franck Hanse

Address of Noticee (if mailed): 5 Avenue de l'Etang, 92500 Rueil-Malmaison, France

- | | | |
|---|---|---|
| How
Notice
Was
Given | <input checked="" type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| | <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | | <input type="checkbox"/> No notice is required. |

Signature	Michael P. Richard	Title	Tax Law Specialist
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature		Title	Tax Law Specialist
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Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	01 June 2017	Time	10:35 AM
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**How
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1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Marc D. Sherman & Colleagues, P.C.* (f/k/a M 3700 West Devon Avenue, Ste E, Lincolnwood, Illinois 60712

Signature

Alex K. Byrnes

Title

Internal Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice:	02 June 2017	Time:	12:00 p.m.
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Name of Noticee: Byline Bank

Address of Noticee (if mailed): 180 N. LaSalle Street, Chicago, Illinois 60601

**How
Notice
Was
Given**

- | | |
|---|---|
| <input checked="" type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature

Michael P. Richard

Digitally signed by Michael P. Richard
DN: cn=US, ou=U.S. Government, ou=Department of the Treasury,
ou=Internal Revenue Service, ou=People, serialNumber=91192,
c=Michael P. Richard
Date: 2017.06.01 13:25:51 -0400

Title

Tax Law Specialist

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Tax Law Specialist

Attachment to Summons to
Marc D. Sherman & Colleagues, P.C. (f/k/a Marc D. Sherman & Associates, P.C.)

**In the Matter of
The French Income and Wealth Tax Liabilities of Franck Hanse**

Please provide copies of the following records in your possession, custody, or control pertaining to Franck Hanse for the period January 1, 2013 through December 31, 2015 ("relevant period"):

- 1) All records relating to the transfer of approximately 195,000 euros on or about May 24, 2013 from Franck Hanse to you, including records that reflect the source of the transfer and any disposition of such funds.
- 2) All records relating to the transfer of approximately 352,997 euros on or about March 6, 2013 from Franck Hanse to you, including records that reflect the source of the transfer and any disposition of such funds.
- 3) Please produce all records maintained pursuant to Rule 1.15 of the Illinois Rules of Professional Conduct relating to any property you received from or held on behalf of Franck Hanse during the relevant period.
- 4) Please produce all signature cards and opening documents relating to any financial account opened for or used by or on behalf of Franck Hanse, including, but not limited to, account number 2732140 at Byline Bank (f/k/a North Community Bank).
- 5) Please provide monthly statements for the relevant period relating to any account in which funds received from Franck Hanse were deposited, including, but not limited to, account number 2732140 at Byline Bank (f/k/a North Community Bank).
- 6) Please provide all records reflecting the use, withdrawal, or other disposal of any and all funds received from Franck Hanse during the relevant period.
- 7) Please provide all records reflecting income generated during the relevant period (e.g. interest, dividends, capital gains, etc.) by funds received from Franck Hanse.
- 8) Please produce all records consisting of fee, engagement, and retainer agreements between you and Franck Hanse.
- 9) Please produce all agreements or contracts concerning the use of any funds you received from Franck Hanse.

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Additional Instructions

This summons requires that you personally appear and provide the above documents. However, your personal appearance on the scheduled date will not be required if the required records are received, by mail or private delivery service, by the appearance time and date on this summons. If you choose this option, mail the documents to:

Internal Revenue Service
Attn: Michael Richard
LB:TTPO:TA:EOI 1:MR 999NCA-5-534-07
1111 Constitution Avenue NW
Washington, DC 20224-0002
(202) 317-8705

IRC SECTION 7610 AUTHORIZES THE INTERNAL REVENUE SERVICE TO REIMBURSE CERTAIN EXPENSES OF THIRD PARTIES IN COMPLYING WITH SUMMONSES. TREASURY REGULATION SECTION 301.7610-1 PROVIDES RULES FOR DETERMINING WHICH EXPENSES MAY BE REIMBURSED AND THE RATES AT WHICH EACH TYPE OF EXPENDITURE WILL BE REIMBURSED. IF AT ANY TIME IT BECOMES APPARENT THAT ALLOWABLE EXPENSES DETERMINED UNDER TREASURY REGULATION SECTION 301.7610-1 WILL EXCEED \$500, PLEASE CONTACT IRS TAX LAW SPECIALIST MICHAEL RICHARD BY TELEPHONE AT (202) 317-8705.